

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff,

v.

WILLIAM A. SYGITOWICZ, et al.,

Defendants.

C15-405 TSZ

MINUTE ORDER

The following Minute Order is made by direction of the Court, the Honorable Thomas S. Zilly, United States District Judge:

(1) Plaintiff's motion for summary judgment, docket no. 32, is GRANTED in part and DENIED in part as follows:

(a) With regard to the request for default judgment against Gordon and Carol Iverson, plaintiff's motion is GRANTED in part, and the United States is entitled to a default judgment against the Iversons. The Court DEFERS ruling on the form of the default judgment against the Iversons.

(b) With regard to Count One of the First Amended Complaint, docket no. 26, and the assessments against defendants William and Louise Sygitowicz for the tax period ending December 31, 2010, plaintiff's motion is GRANTED. No genuine dispute of material fact exists, and the government is entitled to judgment as a matter of law that the Sygitowiczses are indebted to the United States in the amount of \$33,415.49 as of March 16, 2015, less any subsequent payments or credits, plus interest and other statutory additions as provided by law. See Ex. 28 to Pla.'s Mot. (docket no. 32-3); see also Fed. R. Civ. P. 56(a). The Court is further persuaded that "no just reason" exists for delaying entry of such partial judgment, see Fed. R. Civ. P. 54(b), and the government is DIRECTED to file a proposed judgment as to Count One of the First Amended Complaint. The Sygitowiczses shall file any objection to the proposed judgment within seven (7) days after it is filed. Any lien associated with such partial judgment shall

1 commence as provided in RCW 4.56.200, and shall have the effect and duration
2 set forth in RCW 4.56.190 against any “real estate” currently owned or acquired in
3 the future by the Sygitowicz. See Fed. Intermediate Credit Bank of Spokane v.
O/S Sablefish, 111 Wn.2d 219, 758 P.2d 494 (1988); see also 28 U.S.C. § 1962.

4 (c) Plaintiff’s motion for summary judgment is otherwise DENIED.
5 There are material issues of fact that preclude summary judgment. The matter will
6 proceed to trial on Counts Two and Three to determine (i) whether the
7 Sygitowicz have an interest in the real property commonly referred to as 1864
8 Academy Road, Bellingham, Washington 98226 (the “Subject Property”),
9 (ii) whether the Iversons hold title to the Subject Property as the alter-ego/
10 nominees of the Sygitowicz, (iii) whether the conveyance of the Subject
11 Property to the Iversons was a fraudulent conveyance, (iv) whether the United
12 States has valid federal tax liens and judgment liens against the Subject Property,
13 and (v) whether the United States may foreclose its liens and judgments against
14 the Subject Property.

15 (2) The Clerk is directed to send a copy of this Minute Order to all counsel of
16 record.

17 Dated this 11th day of April, 2016.

18 William M. McCool
19 Clerk

20 s/Karen Dews
21 Deputy Clerk